



# Local Government Finance Act 1988

## 1988 CHAPTER 41

### PART IV

#### PRECEPTS AND LEVIES

##### *Precepts*

#### 75 Special levies.

- (1) This section applies as regards any body—
  - (a) which has no power to levy a rate by virtue of regulations under section 118 below, or
  - (b) whose power to levy a rate is modified by regulations under that section.
- (2) The [<sup>F1</sup>appropriate Minister] may make regulations conferring on any such body power to issue in respect of prescribed chargeable financial years and in accordance with the regulations—
  - (a) a special levy (to be so called) to such [<sup>F2</sup>billing authority] as is prescribed as regards the body concerned, or
  - (b) special levies (to be so called) to such [<sup>F3</sup>billing authorities] as are prescribed as regards the body concerned.
- (3) The regulations may include provision as to the body's expenditure, or the proportion of its expenditure, which may be met from the proceeds of a special levy or special levies.
- (4) The regulations may include provision—
  - (a) as to when special levies are to be issued;
  - (b) imposing a maximum limit on special levies;
  - (c) as to apportionment where a body issues special levies to more than one [<sup>F4</sup>billing authority];
  - (d) conferring a power to issue special levies by way of substitute for others;

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- (e) as to the payment (in instalments or otherwise) of amounts in respect of which special levies are issued;
  - (f) conferring a right to interest on anything unpaid.
- (5) The regulations may include provision requiring a [<sup>F4</sup>billing authority] to treat as special expenses any expenses needed to meet a special levy issued to it.
- (6) The regulations may include provision—
- [<sup>F5</sup>(a) that a billing authority making calculations in accordance with section [<sup>F6</sup>31A or] 32 of the Local Government Finance Act 1992 (originally or by way of substitute) may anticipate a special levy;]
  - (b) as to the treatment as special expenses of amounts so anticipated;
  - (c) as to the treatment of any special levy actually issued.
- [<sup>F7</sup>(7) The regulations may include—
- (a) provision equivalent to anything in Chapter III or IV of Part I of the Local Government Finance Act 1992 or regulations made under either Chapter (subject to such modifications as the appropriate Minister thinks fit);
  - (b) provision amending or adapting any provision of that Act in consequence of any provision included under subsection (6) above.]
- [<sup>F8</sup>(7A) Regulations made by the Welsh Ministers may include provision for appeals to be made to the Welsh Ministers from special levies issued to meet expenses incurred in the exercise of functions relating to land drainage.]
- [<sup>F9</sup>(8) In this section “the appropriate Minister” has the same meaning as in section 118 below.]

#### Textual Amendments

- F1** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 55(2)**
- F2** Words in s. 75(2)(a) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), **Sch. 13 para. 73(1)(a)** (with s. 118(1)(2)(4))
- F3** Words in s. 75(2)(b) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), **Sch. 13 para. 73(1)(b)** (with s. 118(1)(2)(4))
- F4** Words in s. 75(4)(c)(5) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), **Sch. 13 para. 73(2)** (with s. 118(1)(2)(4))
- F5** S. 75(6)(a) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), **Sch. 13 para. 73(3)** (with s. 118(1)(2)(4))
- F6** Words in s. 75(6)(a) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 7 para. 3**; [S.I. 2011/2896](#), art. 2(i)
- F7** S. 75(7) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), **Sch. 13 para. 73(4)** (with s. 118(1)(2)(4))
- F8** S. 75(7A) inserted (21.5.2016) by [Environment \(Wales\) Act 2016 \(anaw 3\)](#), **ss. 84(2)**, 88(2)(e)
- F9** S. 75(8) added by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 55(4)**

**Changes to legislation:**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act applied (with modifications) by S.I. 2024/414 art. 5Sch. 1 para. 7

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 44A(2A) inserted by 2023 c. 53 Sch. para. 2(b)
- s. 44A(5)(e) inserted by 2023 c. 53 Sch. para. 2(c)
- s. 52A inserted by 2023 c. 53 s. 8
- s. 54(7A) inserted by 2023 c. 53 Sch. para. 34
- s. 57A(7A) inserted by 2023 c. 53 Sch. para. 4(d)
- s. 63A(1A) inserted by 2023 c. 53 s. 12(1)
- s. 63E inserted by 2023 c. 53 s. 12(2)
- s. 67(1A) inserted by 2023 c. 53 Sch. para. 7(a)
- s. 67(8A)(8B) inserted by 2023 c. 53 Sch. para. 37(a)
- s. 143(7A)-(7F) inserted by 2023 c. 53 Sch. para. 8(c)
- s. 143(9AZB) inserted by 2023 c. 53 Sch. para. 39(a)
- Sch. 4ZA inserted by 2023 c. 53 s. 1(3)
- Sch. 4ZB inserted by 2023 c. 53 s. 2(4)
- Sch. 5A para. 8 inserted by 2023 c. 53 Sch. para. 38
- Sch. 5A inserted by 2023 c. 53 s. 3(3)
- Sch. 9 para. 4B-4H and cross-heading inserted by 2023 c. 53 s. 13(2)
- Sch. 9 para. 4I-4M and cross-heading inserted by 2023 c. 53 s. 13(3)
- Sch. 9 para. 5BA-5BC and cross-heading inserted by 2023 c. 53 s. 13(6)
- Sch. 9 para. 5BD-5BF and cross-heading inserted by 2023 c. 53 s. 13(7)
- Sch. 9 para. 5CA and cross-heading inserted by 2023 c. 53 Sch. para. 46
- Sch. 9 para. 5CB inserted by 2023 c. 53 Sch. para. 47
- Sch. 9 para. 5F(1A)(1B) inserted by 2023 c. 53 Sch. para. 49(c)
- Sch. 9 para. 5F(A1) inserted by 2023 c. 53 Sch. para. 49(a)
- Sch. 9 para. 5FA inserted by 2023 c. 53 Sch. para. 50
- Sch. 9 para. 5FB inserted by 2023 c. 53 Sch. para. 51
- Sch. 9 para. 5ZA5ZB and cross-heading inserted by 2023 c. 53 s. 13(4)
- Sch. 9 para. 5ZC-5ZF and cross-heading inserted by 2023 c. 53 s. 13(5)
- Sch. 9 para. 7B inserted by 2023 c. 53 s. 10